



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

27 Lincoln 0639 Troy Public Schools

#### 0519 Troy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,737,702.01	1,737,702.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	58,882.86	58,882.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	997.58	997.58	0.00	0.00	0.00	0.00
222X Educational Media Services	56,668.97	56,668.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,275.44	105,275.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	211,149.69	211,149.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	91,625.14	24,004.53	67,620.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	323,320.34	317,350.59	0.00	5,969.75	0.00	0.00
27XX Student Transportation Services	153,203.28	95,175.02	0.00	58,028.26	0.00	0.00
31XX Food Services	127,704.43	127,704.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	344.58	344.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,177.20	39,177.20	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	79,339.93	0.00	0.00	0.00	79,339.93	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	78,755.66	0.00	0.00	78,755.66	0.00	0.00
<b>Totals</b>	3,064,147.11	2,774,432.90	67,620.61	142,753.67	79,339.93	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,064,147.11					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

27 Lincoln 0639 Troy Public Schools

0520 Troy H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,092,667.91	1,092,667.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	38,093.68	38,093.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,760.70	4,760.70	0.00	0.00	0.00	0.00
222X Educational Media Services	45,064.43	45,064.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,865.90	122,865.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	103,980.47	103,980.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,251.12	24,541.79	60,709.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	236,779.87	236,779.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	113,659.30	74,973.79	0.00	38,685.51	0.00	0.00
31XX Food Services	6,672.08	6,672.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,933.17	43,933.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	118,127.81	118,127.81	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	102,825.06	0.00	0.00	0.00	102,825.06	0.00
<b>Totals</b>	2,114,681.50	1,912,461.60	60,709.33	38,685.51	102,825.06	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,114,681.50					

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0519 Troy Elem	Indirect/Direct	67,620.61 / 2,774,432.90	2.44%	
	LE 0520 Troy H S	Indirect/Direct	60,709.33 / 1,912,461.60	3.17%	

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0519 Troy Elem	0.0229	0.0238	0.0233	0.0228	2.44%
	0520 Troy H S	0.0229	0.0238	0.0233	0.0228	3.17%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0519 Troy Elem	0.0229	0.0238	0.0233	0.0228	
	0520 Troy H S	0.0229	0.0238	0.0233	0.0228	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0519 Troy Elem	0.0229	0.0238	0.0233	0.0228	
	0520 Troy H S	0.0229	0.0238	0.0233	0.0228	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0519 Troy Elem	2.23%	
	0520 Troy H S	2.37%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0639 Troy Public Schools	<b>2.30%</b>	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

27 Lincoln 0640 Libby K-12 Schools

#### 0522 Libby K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	7,668,018.70	7,641,813.80	0.00	26,204.90	0.00	0.00
21XX Support Services - Students	212,249.87	212,249.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	415,159.93	415,159.93	0.00	0.00	0.00	0.00
222X Educational Media Services	158,788.96	158,788.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	358,762.54	358,762.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	901,986.11	901,986.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	321,745.56	23,027.37	298,718.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,063,044.86	1,009,532.06	0.00	53,512.80	0.00	0.00
27XX Student Transportation Services	810,757.40	775,807.40	0.00	34,950.00	0.00	0.00
31XX Food Services	210,827.79	210,827.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	54,430.41	54,430.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	236,143.18	236,143.18	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	381,133.84	0.00	0.00	381,133.84	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	36,999.00	36,999.00	0.00	0.00	0.00	0.00
<b>Totals</b>	12,830,048.15	12,035,528.42	298,718.19	495,801.54	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	12,830,048.15					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<b>2018 Calculated Rate</b>	<b>2018 Reclassified Rate*</b>	<b>Requested Reclassified Rate**</b>
	<b>LE 0522 Libby K-12 Schools</b>	Indirect/Direct	298,718.19 / 12,035,528.42	2.48%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	0522 Libby K-12 Schools	0.0287	0.0300	0.0301	0.0271	2.48%

  

<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	0522 Libby K-12 Schools	0.0287	0.0300	0.0301	0.0271	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	0522 Libby K-12 Schools	0.0287	0.0300	0.0301	0.0271	

  

<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>			<b>2018</b>	<b>LE Reclaasified Rate</b>
	0522 Libby K-12 Schools			2.67%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<b>2018</b>	<b>SS Reclaasified Rate</b>
0640 Libby K-12 Schools		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

27 Lincoln 0645 Eureka Public Schools

#### 0527 Eureka Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,816,702.79	2,816,570.81	0.00	131.98	0.00	0.00
21XX Support Services - Students	257,092.49	257,092.49	0.00	0.00	0.00	0.00
222X Educational Media Services	58,757.46	58,757.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	252,243.92	252,243.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	363,604.38	363,604.38	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	586,132.03	509,715.37	0.00	76,416.66	0.00	0.00
27XX Student Transportation Services	285,855.18	198,479.21	0.00	87,375.97	0.00	0.00
31XX Food Services	154,508.87	154,508.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,193.28	22,193.28	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	51,663.53	0.00	0.00	0.00	51,663.53	0.00
9999 Undistributed	28,084.32	28,084.32	0.00	0.00	0.00	0.00
<b>Totals</b>	4,876,838.25	4,661,250.11	0.00	163,924.61	51,663.53	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,876,838.25					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**27 Lincoln 0645 Eureka Public Schools**

**0528 Lincoln County H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,340,664.56	1,340,664.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	150,438.70	150,438.70	0.00	0.00	0.00	0.00
222X Educational Media Services	90,836.07	90,836.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	159,023.38	159,023.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	189,252.58	189,252.58	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	305,264.03	296,810.69	0.00	8,453.34	0.00	0.00
27XX Student Transportation Services	191,815.77	144,025.10	0.00	47,790.67	0.00	0.00
34XX Extracurricular - Activities	28,492.09	28,492.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	121,163.96	121,163.96	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	51,663.53	0.00	0.00	0.00	51,663.53	0.00
<b>Totals</b>	2,628,614.67	2,520,707.13	0.00	56,244.01	51,663.53	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,628,614.67					

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

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	LE 0527 Eureka Elem	Indirect/Direct	0.00 / 4,661,250.11	0.00%		
	LE 0528 Lincoln County H S	Indirect/Direct	0.00 / 2,520,707.13	0.00%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0527 Eureka Elem	0.0002	0.0003	0.0003	0.0002	0.00%
	0528 Lincoln County H S	0.0002	0.0003	0.0003	0.0002	0.00%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0527 Eureka Elem	0.0002	0.0000	0.0000	0.0000	
	0528 Lincoln County H S	0.0002	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0527 Eureka Elem	0.0002	0.0003	0.0003	0.0002	
	0528 Lincoln County H S	0.0002	0.0003	0.0003	0.0002	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0527 Eureka Elem	0.02%	
	0528 Lincoln County H S	0.02%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0645 Eureka Public Schools	<b>0.02%</b>	

**Your Preliminary Rate by School System (SS) is:**  
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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

27 Lincoln 0646 Fortine Elementary

#### 0529 Fortine Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	394,318.85	394,318.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,444.99	6,444.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,571.59	17,571.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,720.14	28,720.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,812.16	3,992.52	29,819.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	135,864.52	135,864.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	83,583.75	83,583.75	0.00	0.00	0.00	0.00
31XX Food Services	38,530.22	38,530.22	0.00	0.00	0.00	0.00
33XX Community Services	1,458.75	1,458.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,284.66	2,284.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,397.09	0.00	0.00	1,397.09	0.00	0.00
<b>Totals</b>	743,986.72	712,769.99	29,819.64	1,397.09	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	743,986.72					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0529 Fortine Elem</b>	Indirect/Direct	29,819.64 / 712,769.99	4.18%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0529 Fortine Elem	0.0789	0.0751	0.0789	0.0692	4.18%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0529 Fortine Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0529 Fortine Elem	0.0789	0.0751	0.0789	0.0692	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0529 Fortine Elem				6.53%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0646 Fortine Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>6.53%</b>	
This same rate is applied to both EL and HS in the same SS			

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

27 Lincoln 0647 McCormick Elementary

#### 0530 McCormick Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	140,742.65	140,742.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	250.00	250.00	0.00	0.00	0.00	0.00
222X Educational Media Services	9,050.60	9,050.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,568.75	2,568.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,136.18	0.00	33,136.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,591.17	40,591.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	20,846.93	20,846.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,638.00	3,638.00	0.00	0.00	0.00	0.00
<b>Totals</b>	250,824.28	217,688.10	33,136.18	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	250,824.28					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>	<b>LE 0530 McCormick Elem</b>	Indirect/Direct	33,136.18 / 217,688.10	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				15.22%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0530 McCormick Elem	0.1474	0.1500	0.1525	0.1495	15.22%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0530 McCormick Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0530 McCormick Elem	0.1474	0.1500	0.1525	0.1495	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0530 McCormick Elem				14.28%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0647 McCormick Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>14.28%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

27 Lincoln 0650 Yaak Elementary

0533 Yaak Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	79,970.28	79,970.28	0.00	0.00	0.00	0.00
222X Educational Media Services	781.81	781.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	53.25	53.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,820.92	0.00	33,820.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,224.15	23,224.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	533.40	533.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,413.15	0.00	0.00	2,413.15	0.00	0.00
<b>Totals</b>	140,796.96	104,562.89	33,820.92	2,413.15	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	140,796.96					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>	<b>LE 0533 Yaak Elem</b>	Indirect/Direct	33,820.92 / 104,562.89	<u>2018 Calculated Rate</u>	32.35%	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0533 Yaak Elem	0.2193	0.2126	0.2138	0.2059	32.35%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0533 Yaak Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0533 Yaak Elem	0.2193	0.2126	0.2138	0.2059	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0533 Yaak Elem				22.33%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0650 Yaak Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

22.33%

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

27 Lincoln 0651 Trego Elementary

0534 Trego Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	138,136.75	138,136.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,362.96	1,362.96	0.00	0.00	0.00	0.00
222X Educational Media Services	1,027.84	1,027.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,123.37	10,123.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,848.70	3,848.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,129.11	8,545.07	29,091.04	5,493.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	65,093.90	65,093.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	27,367.80	27,367.80	0.00	0.00	0.00	0.00
31XX Food Services	20,459.27	20,459.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	648.26	648.26	0.00	0.00	0.00	0.00
<b>Totals</b>	311,197.96	276,613.92	29,091.04	5,493.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	311,197.96					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>	<b>LE 0534 Trego Elem</b>	Indirect/Direct	29,091.04 / 276,613.92	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				10.52%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0534 Trego Elem	0.0702	0.0730	0.0656	0.0712	10.52%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0534 Trego Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0534 Trego Elem	0.0702	0.0730	0.0656	0.0712	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0534 Trego Elem				7.32%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0651 Trego Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

7.32%

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.